

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF MICHIGAN  
NORTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

Case Number 11-50218-BC  
Honorable Thomas L. Ludington

NELSON V. KEYES,

Defendant.

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**ORDER ADOPTING MAGISTRATE JUDGE’S REPORT AND RECOMMENDATION,  
AND GRANTING THE GOVERNMENT’S PETITION TO ENFORCE IRS SUMMONS**

Magistrate Judge Charles E. Binder issued a report and recommendation [Dkt. # 7] on April 22, 2011, recommending that the Court grant the government’s petition to enforce an IRS summons against Defendant Nelson V. Keyes. Any party may serve and file written objections “[w]ithin fourteen days after being served with a copy” of the report and recommendations. 28 U.S.C. § 636(b)(1). The district court will make a “de novo determination of those portions of the report . . . to which objection is made.” *Id.* Where, as here, neither party objects to the report, the district court is not obligated to independently review the record. *Thomas v. Arn*, 474 U.S. 140, 149–52 (1985).

Accordingly, it is **ORDERED** that the Judge Binder’s report and recommendation [Dkt. # 7] is **ADOPTED**.

It is further **ORDERED** the government's petition to enforce the IRS summons [Dkt. # 1] is **GRANTED**. If Defendant does not comply with the summons, he will be held in contempt of Court and an arrest warrant may be issued.

s/Thomas L. Ludington  
THOMAS L. LUDINGTON  
United States District Judge

Dated: May 12, 2011

**PROOF OF SERVICE**

The undersigned certifies that a copy of the foregoing order was served upon each attorney of record herein by electronic means and on Nelson V. Keyes, P.O. Box 235, Beaverton, MI 48612 first class U.S. mail on May 12, 2011.

s/Tracy A. Jacobs  
TRACY A. JACOBS